

## GEORGIA STATE BOARD OF ACCOUNTANCY

**Board Meeting: April 26, 2006**

A meeting of the Georgia State Board of Accountancy was held on Wednesday, April 26, 2006, at the Office of the Division Director, Professional Licensing Boards Division, 237 Coliseum Drive, Macon, Georgia.

### **The following Board members were present:**

Michael W. Skinner, CPA and Chairman  
E. J. Maddocks, CPA and Vice Chairman  
W. Carter Bates, III, Consumer Member  
C. Ben Hill, CPA  
J. Sam Johnson, CPA  
Grace M. Lopez-Williams, CPA  
T. Farrell Nichols, CPA

### **Others present:**

Gwyn H. Ridley, Executive Director  
Sherry Harrison, Applications Specialist  
Wakendra C. Stenson, Board Secretary  
Janet Wray, Board Attorney  
Jackie Turner, Deputy Director, Enforcement Section  
Sonya Williams, Legal Section  
Richard Chambers, Georgia Association of Public Accountants (GAPA)  
Gary Julian, Georgia Society of Certified Public Accountants  
Denise Mummert, Georgia Society of Certified Public Accountants

Chairman Skinner established a quorum was present at 9:35 a.m. and called the meeting to order.

Mr. Maddocks made a motion to approve the minutes of the February 22, 2006 meeting as corrected. Mr. Bates seconded the motion. The motion carried unanimously.

Mr. Johnson made a motion to enter into **Executive Session** in accordance with O.C.G.A.43-1-2(k) and 43-1-19(h) to deliberate on applications and investigative matters and to receive an investigative report. Mr. Maddocks seconded the motion. Voting in favor of the motion were those members present who included Board Members Bates, Hill, Johnson, Lopez-Williams, Maddocks, Nichols, and Skinner. The Board concluded **Executive Session** in order to vote on these matters and to continue with the public session.

### **Applications:**

Mr. Hill made a motion to **approve** the following licensure applications that met certification requirements. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

### **CPA Certificates:**

Name	Licensing Method	License No.
Aytekin, Figen	Examination	CPA025225

**GEORGIA STATE BOARD OF ACCOUNTANCY****Board Meeting: April 26, 2006**

Barnett, Michael Lamar	Examination	CPA025226
Barrett, Michael Virgil	Examination	CPA025227
Boyce, Melanie Elaine	Examination	CPA025228
Brock, Valarey Ann	Examination	CPA025229
Burford, Charles Russell	Examination	CPA025230
Butler, Aimee O	Examination	CPA025231
Cauley, Christopher Stewart	Examination	CPA025232
Cerny, Leah Terese	Examination	CPA025233
Chatterjee, Rakhee	Examination	CPA025234
Cheung, Kaman	Examination	CPA025235
Christian, Carlton E.I.	Examination	CPA025236
Clipsham, Sharon Lee Youngblood	Examination	CPA025237
Clunan, Christopher Brent	Examination	CPA025238
Corrow, Annmarie	Examination	CPA025239
Cruzen, Daria A	Examination	CPA025240
Daigle, Nina M	Examination	CPA025241
Dominey, Heather	Examination	CPA025242
Dye, Nicholas Maier	Examination	CPA025243
Fagan, Earl Glen, Jr	Examination	CPA025244
Farrer, Vera Marie	Examination	CPA025245
Griffin, Lisa Ray	Examination	CPA025246
Handley, Julie Michelle	Examination	CPA025247
Henderson, Lisa T	Examination	CPA025248
Hicks, Tracie Anne	Examination	CPA025249
Hobday, Kirstin Semke	Examination	CPA025250
Holliday, Deanna S	Examination	CPA025251
Jackson, Scott Barnum	Examination	CPA025252
Jenkins, Hiram Glen	Examination	CPA025253
Kelley, Kelly Maria	Examination	CPA025254
Key, Christopher Ronald	Examination	CPA025255
Kowalski, Robert George	Examination	CPA025256
Lamb, Rebecca Lynn	Examination	CPA025257
Lathem, Steven Thomas	Examination	CPA025258
Lein, Sheri Dawn	Examination	CPA025259
Llewellyn, Mizuho	Examination	CPA025260
Lopez, Suzette Patrice	Examination	CPA025261
Luttrell, Heather Kennedy	Examination	CPA025262
Martin, Melissa Shannon	Examination	CPA025263
Maurer, Patricia Huffington	Examination	CPA025264
Maxwell, Katherine Marie Dubberly	Examination	CPA025265
Maxwell, Susan Elaine	Examination	CPA025266
McLeod, John David	Examination	CPA025267
Muller, Aletta Elizabeth	Examination	CPA025268
Murray, Michael Clayton	Examination	CPA025269
Myers, Kaitlin Ann	Examination	CPA025270

**GEORGIA STATE BOARD OF ACCOUNTANCY****Board Meeting: April 26, 2006**

Neal, Janet Elizabeth	Examination	CPA025271
Neal, Ryan Lloyd	Examination	CPA025272
Potter, Todd Anthony	Examination	CPA025273
Rabbani, Tareck Roubel	Examination	CPA025274
Rodgers, Samuel Richard	Examination	CPA025275
Rodriguez, Thais Diana	Examination	CPA025276
Royal, Shanon Renee	Examination	CPA025277
Sanghavi, Gautam	Examination	CPA025278
Slaughter, Robert Williams, III	Examination	CPA025279
Star, Barbara Dean	Examination	CPA025280
Taylor, Angela Ramona	Examination	CPA025281
West, Lori Jackson	Examination	CPA025282
Wiley, James Jake	Examination	CPA025283
Abramians, Viatcheslav V	Reciprocity	CPA025284
Amick, Carol Lee	Reciprocity	CPA025285
Andrews, Nathan Raymond	Reciprocity	CPA025286
Annunziata, Maureen	Reciprocity	CPA025287
Baker, William Karl	Reciprocity	CPA025288
Baumann, Dale Robert	Reciprocity	CPA025289
Binnings, Margaret Ellen	Reciprocity	CPA025290
Burns, Barrett Allan	Reciprocity	CPA025291
Campbell, Kevin William	Reciprocity	CPA025292
Carpenter, John L	Reciprocity	CPA025293
Clinard, Pamela F	Reciprocity	CPA025294
Collins, Sara A	Reciprocity	CPA025295
Dail, Tracey Russell	Reciprocity	CPA025296
DeLucia, Dawn Driver	Reciprocity	CPA025297
Denney, James Jay	Reciprocity	CPA025298
Desormeaux, Michael Paul	Reciprocity	CPA025299
Desplinter, Joseph A	Reciprocity	CPA025300
Duncan, Thomas M	Reciprocity	CPA025301
Eck, Julie Lynn	Reciprocity	CPA025302
Edwards, David Ronald	Reciprocity	CPA025303
Farrar, Mark Talcott	Reciprocity	CPA025304
Finkle, Andrew Emanuel	Reciprocity	CPA025305
Franklin, Charles Aaron	Reciprocity	CPA025306
Foulk, Christopher Neil	Reciprocity	CPA025307
Fritz, Patricia Repess	Reciprocity	CPA025308
Grinde, Adam L	Reciprocity	CPA025309
Hasselman, Richard Edmund	Reciprocity	CPA025310
Henry, Angela Joycelyn	Reciprocity	CPA025311
Hogan, Karen Lynn	Reciprocity	CPA025312
Isley, Greg W.	Reciprocity	CPA025313
Kvilhaug, Jefforie Alan	Reciprocity	CPA025314
McPherson, Todd Alan	Reciprocity	CPA025315

**GEORGIA STATE BOARD OF ACCOUNTANCY****Board Meeting: April 26, 2006**

Mendonca, Joao M	Reciprocity	CPA025316
Messner, Sheryl Lee	Reciprocity	CPA025317
Mithwani, Afzal Sadruddin	Reciprocity	CPA025318
Morgan, Keri Blake	Reciprocity	CPA025319
O'Malley, Suzanne Evelyn	Reciprocity	CPA025320
Patel, Hiten Suresh	Reciprocity	CPA025321
Penzone, David C	Reciprocity	CPA025322
Peters, Andre Michael	Reciprocity	CPA025323
Prabhakar, Rohini	Reciprocity	CPA025324
Quist, Stephanie Dawn	Reciprocity	CPA025325
Radke, Craig T	Reciprocity	CPA025326
Ramey, Susan Frances Crenshaw	Reciprocity	CPA025327
Rigsby, Jason	Reciprocity	CPA025328
Shields, Robin Annette	Reciprocity	CPA025329
Simms, Lauren Ansley	Reciprocity	CPA025330
Steele, Donarene Behymer	Reciprocity	CPA025331
Stevens, John David	Reciprocity	CPA025332
Sutter, Robert D.	Reciprocity	CPA025333

**The following applicant appeared before the Board and provided additional information regarding his application and to appeal the Board's disapproval of his application:**

**Mark Talcott Farrar:** After considering additional information provided, Mr. Maddocks made a motion to **approve** his application for licensure as being substantially equivalent to the requirements of the board. Mr. Johnson seconded the motion. The motion carried unanimously.

**The following applicant provided a written appeal and additional information regarding his application and to appeal the Board's disapproval of his application:**

**Gautam Sanghavi:** After considering additional information provided, Mr. Johnson made a motion to **approve** his application. Mr. Maddocks seconded the motion. The motion carried unanimously.

**Reinstatement:**

**David Max Ragland:** After reviewing an application for reinstatement, Mr. Maddocks made a motion to **disapprove** his application for reinstatement. Mr. Nichols seconded the motion. The motion carried unanimously.

**Written Requests:**

**Jonathan Tsarfati:** After reviewing a request for an extension of CPA Examination credits, Mr. Maddocks made a motion to **approve** the request for an extension until June 30, 2006. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

**Jan G. Austin:** After reviewing a request for a refund of the \$50.00 late renewal fee,

## GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: April 26, 2006

Mr. Maddocks made a motion to **disapprove** the request. Mr. Johnson seconded the motion. The motion carried unanimously.

**Melvin G. Satlof:** After reviewing a request for a waiver of the \$50.00 late renewal fee, Mr. Maddocks made a motion to **approve** the request. Mr. Hill seconded the motion. The motion carried unanimously.

### **Continuing Professional Educational (CPE) Requests:**

**William Brent Burdette:** After reviewing a request for either acceptance of completed hours or an extension to complete CPE requirements for the renewal year ending December 31, 2005, Mr. Johnson made a motion to **approve** the request for an extension until June 30, 2006. Mr. Maddocks seconded the motion. The motion carried unanimously.

**Laura G. Davidenko:** After reviewing a request for the acceptance of CPE hours that were completed in 2006, as having been completed in a timely manner for the renewal year ending December 31, 2005, Mr. Maddocks made a motion to accept the hours. Mr. Nichols seconded the motion. The motion carried unanimously.

**Daryn Smith:** After reviewing a request for the acceptance of CPE hours that were completed in 2006, as having been completed in a timely manner for the renewal year ending December 31, 2005, Mr. Maddocks made a motion to accept the hours. Mr. Nichols seconded the motion. The motion carried unanimously.

**Henry H. Thompson:** After reviewing a request for an extension to complete CPE requirements for the renewal year ending December 31, 2005, Mr. Maddocks made a motion to **approve** the request for an extension until June 30, 2006. Mr. Carter seconded the motion. The motion carried unanimously.

**Maurice B. Johnson:** After reviewing a request for the acceptance of CPE hours that were completed in 2006, as having been completed in a timely manner for the renewal year ending December 31, 2005, Mr. Maddocks made a motion to accept the hours. Mr. Carter seconded the motion. The motion carried unanimously.

**Xiaohong Zeng:** After reviewing a request for an extension to complete CPE requirements for the renewal year ending December 31, 2005, Mr. Maddocks made a motion to **approve** the request for an extension until June 30, 2006. Mr. Carter seconded the motion. The motion carried unanimously.

### **Written Requests – Renewals:**

**Disciplinary Actions:** The Board reviewed documents relating to applications for renewal from one (1) licensee who answered “yes” to the question on whether any disciplinary action had been taken against them by any state board or any other regulatory board. Mr. Maddocks made a motion to **approve** the following licensee for renewal with a letter of concern. Mr. Johnson seconded the motion. The motion carried unanimously.

**GEORGIA STATE BOARD OF ACCOUNTANCY**  
**Board Meeting: April 26, 2006**

B.K.T.

**Continuing Professional Educational (CPE) Audit:**

Mr. Maddocks made a motion to **approve** the CPE Committee's recommendations of the Audit. Mr. Carter seconded the motion. The motion carried unanimously.

**Investigative Unit:**

The Board heard a report from the Investigative Unit on the following case:

**ACCT050083** – Mr. Maddocks made a motion to offer a Voluntary Surrender of certificate or revocation of certificate, if Voluntary Surrender is refused. Mr. Johnson seconded the motion. The motion carried unanimously.

**Legal Services:**

The Board received a report from Legal Services on the following case:

**ACCT060036** – Ms. Lopez-Williams made a motion to deny the request for an investigative interview and to proceed with revocation. Mr. Maddocks seconded the motion. The motion carried unanimously.

**Enforcement Committee:**

The Board heard a report and recommendations from the Enforcement Committee on the following cases:

Mr. Maddocks made a motion to **approve** the following recommendations. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

**ACCT060009** – close the case with letter of concern

**ACCT060012** – close the case

**ACCT060014** – close the case

**ACCT060022** – close the case

**ACCT060025** – close the case

**ACCT060027** – close the case

**ACCT060028** – close the case

**ACCT060029** – close the case

**ACCT060038** – close the case

**ACCT060040** – close the case

**ACCT060045** – close the case

**ACCT060054** – close the case

**ACCT060055** – close the case

**ACCT060056** – close the case

**ACCT060059** – close the case

## GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: April 26, 2006

### **The Board heard reports from the following staff members:**

The Board Attorney provided a status report on referred cases and presented a signed Consent Order for consideration.

**Ralph A. Lee:** Mr. Maddocks made a motion to **accept** a signed Consent Order. Mr. Carter seconded the motion. The motion carried unanimously.

**Fred L. Gonser:** The Board reviewed a Final Order and Notice of Appeal.

The Executive Director updated the Board on the following items:

- Online Firm Renewals
- CPA Late Renewal Deadline – April 30, 2006
- Revised List of Board Approved Peer Review Programs
- NASBA Conference Deadline

### **Correspondence, Requests, Inquiries and Information Items:**

**Laura Wilson:** The Board reviewed correspondence from CPA Examinations Services requesting permission to offer the ability for Georgia candidates to view their examination scores online at the NASBA website. Mr. Nichols made a motion to approve the viewing of scores online. Mr. Maddocks seconded the motion. Motion carried unanimously.

**Laura Wilson:** The Board reviewed correspondence to NASBA from Luther Rice University relating to the acceptance or denial of accreditation from TRACS (Transitional Association of Christian Colleges and Schools). Mr. Maddocks made a motion that the candidate must contact the institution to provide information or evidence that the degree program is transferable to an accredited college or university in an accounting program that is accredited by a Board approved accrediting body. Mr. Carter seconded the motion. The motion carried unanimously.

**Gaylen R. Hansen:** The Board reviewed correspondence from the Colorado Board of Accountancy regarding accounting standards.

**Ron Quinn:** After review of correspondence regarding professional licensure and the Chief Financial Officer, the Board voted to refer Mr. Quinn to Board Rule 20-3-.08(2)(a) and 20-3-.08(2)(b)(1).

**Elizabeth Hunn:** The Board reviewed correspondence regarding temporary permits. The Board determined that it did not have jurisdiction in the matter as described, and the temporary permit was not required to perform the work as described.

The Board reviewed other miscellaneous correspondence and information that did not require a vote or action.

## **GEORGIA STATE BOARD OF ACCOUNTANCY**

**Board Meeting: April 26, 2006**

### **NASBA:**

The Board reviewed correspondence from the NASBA Education Committee regarding revision to UAA Rules 5-1 and 5-2. Mr. Skinner will prepare a response.

The Board reviewed and responded to questions on the Strategic Initiatives Poll. Mr. Skinner will forward the completed survey.

Mr. Nichols made a motion to nominate Michael Skinner as the voting delegate for Georgia at the NASBA Conference. Mr. Maddocks seconded the motion. The motion carried unanimously.

The Board selected Grace Williams and Farrell Nichols to attend the NASBA Regional Conference June 21-23, 2006.

Mr. Johnson made a motion to nominate Donnie Roland for Director at Large and Michael Skinner for Regional Director. Mr. Maddocks seconded the motion. The motion carried unanimously. Ms. Ridley will prepare the letters of nomination.

The Board reviewed other various correspondence and information from NASBA that did not require a vote or action.

### **PCAOB:**

The Board reviewed various correspondence and information from PCAOB that did not require a vote or action.

### **AICPA:**

The Board reviewed the Diagnostic Reporting Project. Mr. Skinner will prepare a response.

The Board also reviewed various correspondence and information that did not require a vote or action.

### **Committee Reports:**

Mr. Maddocks reported on the CE Audits for the renewal year ending December 31, 2005.

### **Other Business:**

The Board discussed the Financial Disclosure Report. Ms. Ridley will forward prior correspondence from Kathy Rogers regarding Personal Identification Numbers to each Board member.



**GEORGIA STATE BOARD OF ACCOUNTANCY**  
**Board Meeting: April 26, 2006**

There was no further business and the meeting was adjourned at 12:52 p.m.

Wakendra C. Stenson  
Recorded by Board Secretary

Gwyn H. Ridley  
Reviewed by Executive Director

Michael W. Skinner  
Chairman

Mollie L. Fleeman  
Mollie L. Fleeman  
Division Director

These minutes were approved on June 7, 2006

These minutes were signed on June 7, 2006

**GEORGIA STATE BOARD OF ACCOUNTANCY**

**Board Meeting: April 26, 2006**

**Attachment**

STATE OF GEORGIA

COUNTY OF BIBB

**AFFIDAVIT SUPPORTING CLOSING  
OF PUBLIC MEETING**

The Georgia Open Meetings Act, O.C.G.A. § 50-14-1 et seq., requires that all meetings of an entity covered by the statute must be open to the public unless there is some specific statutory exception which permits the closing of the meeting. If such a meeting is to be closed, the law requires that the presiding person execute a sworn affidavit stating that the subject matter of the meeting or the closed portion thereof was devoted to matters within the statutory exceptions and identifying those specific exceptions relied upon. O.C.G.A. § 50-14-4(b). A copy of this affidavit must be filed with the minutes of the meeting in question.

Comes now Michael W. Skinner, the presiding officer identified below and, before an official duly authorized to administer oaths, makes this affidavit in satisfaction of the statutory requirements outlined above.

1. I am the presiding officer of the GEORGIA STATE BOARD OF ACCOUNTANCY.
2. I am over the age of 18 and in all over aspects competent to make this sworn statement. I acknowledge that I am giving this statement under oath and penalty of perjury and that I have read the contents of this affidavit prior to signing it.
3. On April 26, 2006 this entity, which is subject to the Open Meetings Act, met. A majority of the quorum of the members present voted to close the meeting or a portion thereof for the following indicated reason(s). I hereby certify that during the closed portion of the meeting, only those subjects indicated below were discussed. I also certify that I have reviewed the exceptions provided under the Open Meetings Act that may permit the closing of a meeting and that, to the best of my knowledge, the reasons I have described in detail below meet the requirements for closing this public meeting.

**GEORGIA STATE BOARD OF ACCOUNTANCY**

**Board Meeting: April 26, 2006**

4. The legal authority for the closure of this meeting was:

OCGA 43-1-2 (k); 43-1-19(h)

5. The subject(s) discussed and the underlying facts supporting the closing of this meeting are:

RECEIPT OF AND DELIBERATIONS REGARDING APPLICATIONS
AND APPLICATION INFORMATION AND DELIBERATIONS
REGARDING INVESTIGATIONS AND ENFORCEMENT MATTERS;
RECEIPT OF THE RESULTS OF INVESTIGATIONS.

FURTHER THE AFFIANT SAYETH NOT.

Michael W. Skinner  
PRESIDING OFFICER

SWORN AND SUBSCRIBED BEFORE ME

This 26th day of April , 2006

Wakendra C. Stenson  
Notary Public